

House Bill 192

By: Representatives Millar of the 79<sup>th</sup>, Harbin of the 118<sup>th</sup>, Stephens of the 164<sup>th</sup>, Roberts of the 154<sup>th</sup>, Houston of the 170<sup>th</sup>, and others

A BILL TO BE ENTITLED  
AN ACT

To amend Title 48 of the Official Code of Georgia Annotated, relating to revenue and taxation, so as to provide that the proceeds from the state ad valorem tax are deposited into the Georgia Trauma Trust Fund for trauma care; to provide for related matters; to provide for a contingent effective date and applicability; to provide for automatic repeal under certain circumstances; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

**SECTION 1.**

Title 48 of the Official Code of Georgia Annotated, relating to revenue and taxation, is amended by revising Code Section 48-5-8, relating to the manner and time of making the state ad valorem levy, as follows:

"48-5-8.

(a) The levy for state taxation shall be made by the Governor with the assistance of the commissioner. Each year, as soon as the value of the taxable property is substantially known by the commissioner, the commissioner shall assist the Governor in making the state levy. Immediately after the Governor has made the state levy, the commissioner shall send to each tax collector and tax commissioner written or printed notices of the Governor's order.

(b) An amount equal to the proceeds from the state levy received each fiscal year shall be deposited into the Georgia Trauma Trust Fund created pursuant to Code Section 31-11-103 for the purposes set forth in Code Section 31-11-102."

**SECTION 2.**

This Act shall become effective on January 1, 2011, and shall be applicable to all taxable years beginning on or after January 1, 2011, provided that a constitutional amendment to Article VII, Section I, Paragraph II, subparagraph (a) of the Constitution authorizing the dedication of the state ad valorem tax to fund a trauma trust fund is passed and ratified in the

26 2010 November general election. Otherwise, this Act shall stand repealed by operation of  
27 law on January 1, 2011.

28 **SECTION 3.**

29 All laws and parts of laws in conflict with this Act are repealed.